

shall be built or maintained, in whole or in part, from funds collected by way of taxes levied by the board of county commissioners of Alamance County.

General charge of finances.  
Annual audits.

(c) Said chairman shall have general charge of all the finances of said county. Once in each year he shall employ a competent accountant to audit the books of each department and office of Alamance County, including the office of said chairman of said board of commissioners. He shall have such audit made at that time in each year immediately following the close of the fiscal year of the department and office to be audited. The expense of making such audit shall be paid from the general funds of Alamance County, and, upon the coming in of the report of the auditor in regard to any department or office, the same shall be submitted to the board of county commissioners for their inspection, and, in the event said commissioners find that expenditures have been made which they believe illegal, or which do not meet with their approval, then they shall notify the office or department so making such expenditures, and shall have the privilege of requiring an explanation in regard to such expenditures. Said audit shall be filed in the office of the register of deeds for said county, and shall be a public record, open to the inspection of any citizen and resident of this county.

Audits submitted to county commissioners.

Action by county commissioners.

Audits filed.

Public record.

Open for inspection.

Vouchers for payment of funds.

(d) No money shall be paid to any person for any service performed in Alamance County any part of which shall be from funds derived from taxes levied by the board of commissioners of Alamance County, except upon a voucher signed or countersigned by said chairman, and this provision shall apply to all payments heretofore made by the board of county commissioners, the superintendent of roads, the board of education, and by any other department in said county.

Attendance in townships for completion and amendment of tax lists.

(e) After the regular time for listing property for taxes in the various townships and precincts in Alamance County, as provided under the general laws of the State of North Carolina, shall have expired, then the county chairman shall attend for at least one day in each township in Alamance County (and he shall spend more than one day in any township where he deems it necessary to do so), to give persons, firms, and corporations who have failed to list their property for taxation the opportunity to list such property, or if they shall have listed a part of their property, then to give such persons, firms, or corporations the opportunity to amend and add to such list. Said chairman shall give notice of the day and dates when he will attend in such townships and the place where he will attend by publishing a notice thereof in newspapers having general circulation in said townships or by causing posters to be posted in said township giving such information at least ten days before the time he shall attend in such townships, and the expense of giving such notices shall be paid from the general funds of Alamance County.

Notice of attendance.